

The Gazette



of India

EXTRAORDINARY

PUBLISHED BY AUTHORITY

NEW DELHI, FRIDAY, NOVEMBER 25, 1949

GOVERNMENT OF INDIA

MINISTRY OF LAW

New Delhi, the 25th November, 1949

ORDINANCE No XXXII OF 1949

AN

ORDINANCE

to provide for exempting from taxes on income a portion of the salaries of certain persons who have in the public interest volunteered to forego it.

WHEREAS the Ministers of the Dominion of India, the President, Speaker and Deputy Speaker of the Dominion Legislature, Judges of the Federal Court, the Auditor-General of India, Governors of Provinces and Judges of High Courts, whose salaries are fixed by law, have in the public interest volunteered to forego a portion of their respective salaries;

AND WHEREAS an emergency has arisen which makes it necessary to provide for exempting from taxes on income that part of the salaries so given up by them;

Now, THEREFORE in exercise of the powers conferred by section 42 of the Government of India Act, 1935 (26 Geo 5, c. 2), the Governor-General is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Voluntary Surrender of Salaries (Exemption from Taxation) Ordinance, 1949.

(2) It shall come into force at once.

2. **Exemption from taxes on income in respect of salaries surrendered by certain persons.**—(1) Notwithstanding anything contained in the Indian Income-tax Act, 1922 (XI of 1922), or in any other law for the time being in force relating to taxation on income, no income-tax or super-tax shall be payable by any person specified in sub-section (2) of this section in respect of that part of the salary due to him under law for any period after the 31st day of October, 1949, which that person has by declaration in writing volunteered to forego in the public interest, and that part of the salary shall not be included in his total income for the purposes of any law relating to taxation on income.

(2) The persons referred to in sub-section (1) of this section are—

(a) the Ministers, Ministers of State and Deputy Ministers of the Dominion of India;

(b) the President, Speaker and Deputy Speaker of the Dominion Legislature;

(c) the Judges of the Federal Court of India;

(d) the Auditor-General of India;

(e) the Governors of the Provinces of India; and

(f) the Judges of the High Courts in Calcutta, Madras, Bombay, Allahabad, Patna and Nagpur, and of the High Courts of East Punjab, Assam and Orissa.

C. RAJAGOPALACHARI,

Governor-General.

K. V. K. SUNDARAM,

Secy. to the Govt. of India.